

**STATE OF IOWA**  
**2017**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2017**

**16206800100000**  
**Albia City Clerk**  
**120 S. "A" Street**  
**Albia, IA 52531**

**CITY OF** ALBIA, IOWA  
**DUE: December 1, 2017**

(Please correct any error in name, address, and ZIP Code)

**WHEN  
COMPLETED,  
PLEASE  
RETURN TO**  
Mary Mosiman, CPA  
Office of Auditor of State  
Lucas State Office Building  
321 E. 12th Street, 2nd Floor  
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,855,564		1,855,564	1,773,990
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	1,855,564		1,855,564	1,773,990
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	436,044	0	436,044	363,071
Licenses and permits	11,902	25	11,927	13,350
Use of money and property	16,076	33,679	49,755	25,400
Intergovernmental	600,402	36,065	636,467	681,704
Charges for fees and service	89,493	2,150,444	2,239,937	2,506,745
Special assessments	0	0	0	
Miscellaneous	100,194	94,521	194,715	50,100
Other financing sources	220,174	201,000	421,174	250,125
<b>Total revenues and other sources</b>	3,329,849	2,515,734	5,845,583	5,664,485
<b>Expenditures and Other Financing Uses</b>				
Public safety	868,353	0	868,353	1,101,870
Public works	512,308	0	512,308	608,472
Health and social services	0	0	0	
Culture and recreation	472,421	0	472,421	561,285
Community and economic development	154,084	0	154,084	638,000
General government	283,378	0	283,378	323,413
Debt service	516,636	0	516,636	514,121
Capital projects	57,078	0	57,078	888,000
<b>Total governmental activities expenditures</b>	2,864,258	0	2,864,258	4,635,161
Business type activities	0	2,352,786	2,352,786	2,642,053
<b>Total ALL expenditures</b>	2,864,258	2,352,786	5,217,044	7,277,214
Other financing uses, including transfers out	394,945	26,229	421,174	
<b>Total ALL expenditures/And other financing uses</b>	3,259,203	2,379,015	5,638,218	7,277,214
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	70,646	136,719	207,365	-1,612,729
Beginning fund balance July 1, 2016	4,398,013	496,930	4,894,943	4,025,907
Ending fund balance June 30, 2017	4,468,659	633,649	5,102,308	2,413,178

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 2,395,000	Other long-term debt	\$ 1,574,521
Revenue debt	\$ 686,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 6,903,887

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Linda Heller	Telephone →	Area Code 641	Number 932-2129 Extension
Signature of Mayor or other City official (Name and Title)		Date signed	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF ALBIA					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	820,624	530,352		504,588			1,855,564			1,855,564	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	820,624	530,352		504,588	0		1,855,564		T01	1,855,564	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	820,624	530,352		504,588	0	0	1,855,564			1,855,564	6			
7	<b>TIF revenues</b>							0		T01	0	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	16,054						16,054		T15	16,054	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	33,334						33,334		T19	33,334	13			
14	Other local option taxes	386,656						386,656		T09	386,656	14			
15	<b>TOTAL OTHER CITY TAXES</b>	436,044	0	0	0	0	0	436,044	0		436,044	15			
16	<b>Section B - LICENSES AND PERMITS</b>	11,902						11,902	25	T29	11,927	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	3,898	7,661		100			11,659	2,622	U20	14,281	18			
19	Rents and royalties	4,417						4,417	31,057	U40	35,474	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	8,315	7,661	0	100	0	0	16,076	33,679		49,755	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants	4,050				29,000		33,050	36,065	B89	69,115	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	4,050	0	0	0	29,000	0	33,050	36,065		69,115	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALBIA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		467,525					467,525		C46	467,525	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants		3,463					3,463		C89	3,463	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	470,988	0	0	0	0	470,988	0		470,988	60
61												61
62	Local grants and reimbursements											62
63	County contributions	30,000						30,000			30,000	63
64	Library service	750						750		D89	750	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	65,614						65,614		D89	65,614	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	96,364	0	0	0	0	0	96,364	0		96,364	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	100,414	470,988	0	0	29,000	0	600,402	36,065		636,467	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,521,168	A91	1,521,168	73
74	Sewer							0	612,342	A80	612,342	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	16,934	A81	16,934	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALBIA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	20						20		A50	20	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	15,425						15,425		A03	15,425	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	49,738						49,738		A61	49,738	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Salvage title fees	24,310						24,310			24,310	103
104	TOTAL CHARGES FOR SERVICE	89,493	0	0	0	0	0	89,493	2,150,444		2,239,937	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	10,000	2,715			2,451		15,166		U99	15,166	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	2,606						2,606		U11	2,606	110
111	Fines	870						870		U30	870	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Cemetery perpetual care						644	644			644	114
115	Refunds/reimbursements	40,333	11,218					51,551	2,333		53,884	115
116	Concessions	22,028						22,028			22,028	116
117	Library services	7,329						7,329			7,329	117
118	Sales tax collected							0	61,988		61,988	118
119	Customer deposits							0	30,200		30,200	119
120	TOTAL MISCELLANEOUS	83,166	13,933	0	0	2,451	644	100,194	94,521		194,715	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALBIA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,549,958	1,022,934	0	504,688	31,451	644	3,109,675	2,314,734		5,424,409	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales							0		NR	0	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans	160,000	27,032		26,229	6,913		220,174	201,000		421,174	127			
128	Internal TIF loans and transfers in							0			0	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	160,000	27,032	0	26,229	6,913	0	220,174	201,000		421,174	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,709,958	1,049,966	0	530,917	38,364	644	3,329,849	2,515,734		5,845,583	132			
133												133			
134	Beginning fund balance July 1, 2016	509,773	3,716,481		80,217	1,016	90,526	4,398,013	496,930		4,894,943	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,219,731	4,766,447	0	611,134	39,380	91,170	7,727,862	3,012,664		10,740,526	136			
137												137			
138												138			
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF ALBIA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	459,988	195,255					655,243		E62	655,243	2
3	Purchase of land and equipment	3,539						3,539		G62	3,539	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	40,204	4,797					45,001		E24	45,001	13
14	Purchase of land and equipment	164,570						164,570		G24	164,570	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	668,301	200,052		0	0	0	868,353			868,353	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ALBIA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	31,452	365,111					396,563		E44	396,563	42
43	Purchase of land and equipment		16,910					16,910		G44	16,910	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		73,798					73,798		E44	73,798	48
49	Traffic control safety — Current operation		4,583					4,583		E44	4,583	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		20,454					20,454		E44	20,454	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	31,452	480,856		0	0	0	512,308			512,308	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALBIA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALBIA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	90,610	31,215					121,825		E52	121,825	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	7,122						7,122		E61	7,122	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	84,839						84,839		F61	84,839	129
130	Recreation — Current operation	117,378	17,050					134,428		E61	134,428	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	78,085	30,750					108,835		E03	108,835	133
134	Purchase of land and equipment	15,372						15,372		G03	15,372	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	393,406	79,015		0	0	0	472,421			472,421	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	29,660						29,660		E89	29,660	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	1,562						1,562		E89	1,562	150
151	Purchase of land and equipment	122,862						122,862		G89	122,862	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	154,084	0	0	0	0	0	154,084			154,084	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ALBIA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	14,675						14,675		E29	14,675	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	119,990	75,771					195,761		E23	195,761	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	5,087						5,087		E31	5,087	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	67,855						67,855		E89	67,855	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	207,607	75,771	0	0	0	0	283,378			283,378	176
177	Section G — DEBT SERVICE				516,636			516,636			516,636	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	516,636	0	0	516,636			516,636	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Police vehicle					49,898		49,898			49,898	184
185	Blacktopping project					7,180		7,180			7,180	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			57,078	0	57,078			57,078	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	57,078	0	57,078			57,078	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,454,850	835,694	0	516,636	57,078	0	2,864,258			2,864,258	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ALBIA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,447,049	E91	1,447,049	198
199	Purchase of land and equipment								176	G91	176	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								314,089	E80	314,089	201
202	Purchase of land and equipment									G80	0	202
203	Construction								470,302	F80	470,302	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation								14,107	E01	14,107	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								16,842	E81	16,842	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ALBIA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								90,221		90,221	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,352,786		2,352,786	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,454,850	835,694	0	516,636	57,078	0	2,864,258	2,352,786		5,217,044	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	208,079	186,866					394,945	26,229		421,174	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	208,079	186,866	0	0	0	0	394,945	26,229		421,174	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,662,929	1,022,560	0	516,636	57,078	0	3,259,203	2,379,015		5,638,218	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable						91,170	91,170			91,170	263
264	Restricted	40,690	3,743,887		94,498			3,879,075			3,879,075	264
265	Committed							0			0	265
266	Assigned	168,308						168,308			168,308	266
267	Unassigned	347,804				-17,698		330,106			330,106	267
268	Total Governmental	556,802	3,743,887	0	94,498	-17,698	91,170	4,468,659			4,468,659	268
269	Proprietary								633,649		633,649	269
270	Total ending fund balance June 30, 2017	556,802	3,743,887	0	94,498	-17,698	91,170	4,468,659	633,649		5,102,308	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,219,731	4,766,447	0	611,134	39,380	91,170	7,727,862	3,012,664		10,740,526	271
272												272

<b>Part III</b>	<b>INTERGOVERNMENTAL EXPENDITURES</b> <span style="float: right;"><b>CITY OF ALBIA</b></span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State		
Correction.....		M05 \$				Highways.....		L44 \$		
Health.....		M32				All other.....		L89 \$		
Highways.....		M44								
Transit subsidies.....		M94								
Libraries.....		M52								
Police protection.....		M62 109,248								
Sewerage.....		M80								
Sanitation.....		M81								
All other.....		M89 \$								
<b>Part IV</b>	<b>SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
										Amount - Omit cents
Total salaries and wages paid.....										200 \$ 1,090,038
<b>Part V</b>	<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year		
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)		
1. Water utility	19U \$ 761,000	29U \$	39U \$ 75,000	49U \$	49U \$	49U 686,000	49U	191 \$ 13,318		
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	189		
3. Electric utility	19U	29U	39U	49U	49U	49U		192		
4. Gas utility	19U	29U	39U	49U	49U	49U		193		
5. Transit-bus	19U	29U	39U	49U	49U	49U		194		
6. Industrial Revenue	19T 24T		34T		44T	44T		189		
7. Mortgage revenue	19T 24T		34T		44T	44T		189		
8. TIF revenue	19U 29U		39U	49U	49U	49U	49U	189		
9. GO Bonds/Note	19U 2,840,000	29U	39U 445,000	49U 2,395,000	49U	49U	49U	189 67,560		
10. Lease Purchase	19U 12,206	29U	39U 3,685	49U	49U	49U	49U 8,521	189 383		
11. Contract	19U 1,653,000	29U	39U 87,000	49U	49U	49U	49U 1,566,000	189		
12.	19U	29U	39U	49U	49U	49U	49U	189		
13.	19U	29U	39U	49U	49U	49U	49U	189		
14.	19U	29U	39U	49U	49U	49U	49U	189		
<b>Total long-term debt</b>	<b>5,266,206</b>	<b>0</b>	<b>610,685</b>	<b>2,395,000</b>	<b>0</b>	<b>686,000</b>	<b>1,574,521</b>	<b>81,261</b>		
<b>B. Short-term debt</b>		Amount - Omit cents								
Outstanding as of JULY 1, 2016		61V \$								
Outstanding as of JUNE 30, 2017		64V \$		0						
<b>Part VI</b>	<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>									
Assessed Valuations by Levy Authority and County, AY2015/FY2017										
Actual valuation -- January 1, 2015										
		\$		138,077,740		x .05 = \$		6,903,887		
<b>Part VII</b>	<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017</b>									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)					
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$		W61						
	115,759			4,986,549	5,102,308					
REMARKS										